IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE C.N.RAMACHANDRAN NAIR

THURSDAY, THE 21ST JUNE 2007 / 31ST JYAISHTA 1929

WP(C).No. 2938 of 2007(Y)

PETITIONER:

CHRIST THE KING CONVENT,
PANAMARAM, MANANTHAVADY TALUK,
WAYANAD DISTRICT, REPRESENTED BY ITS
SR.SUPERIOR MARINA PAUL.

BY ADV. SRI.P.NARAYANAN.

RESPONDENTS:
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1. **THE STATE OF KERALA, REPRESENTED**
   BY SECRETARY TO GOVERNMENT, DEPARTMENT OF
   REVENUE, SECRETARIAT, THIRUVANANTHAPURAM.

2. **THE TAHSILDAR, ASSESSING AUTHORITY,**
   MANANTHAVADY TALUK, WAYANAD.

BY GOVT. PLEADER SRI. MOHAMMED RAFIQ.

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON 21/06/2007,THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

W.P.(C). NO.2938/2007:

APPENDIX

PETITIONER'S EXHIBITS:

EXT.P.1: COPY OF THE FORM III NOTICE DTD. 06/11/2002 ISSUED BY THE R.2. TO THE PETITIONER.

EXT.P.2: COPY OF THE EXPLANATION NOTE DTD. 20/11/2002 FILED BY THE PETITIONER ALONG WITH THE FORM II RETURN.

EXT.P.3: COPY OF THE FORM IV NOTICE DTD. 07/11/2002 ISSUED BY THE IIND RESPONDENT TO THE PETITIONER.

EXT.P.4: COPY OF THE ARGUMENT NOTE DTD. 30/01/2006 SUBMITTED BY THE PETITIONER BEFORE THE R.1.

EXT.P.5: COPY OF THE ORDER DTD. 30/05/2006 ISSUED BY THE R.1. TO THE PETITIONER.

EXT.P.6: COPY OF THE ORDER DTD. 08/01/2007 ISSUED BY THE R.2. TO THE PETITIONER.

EXT.P.7: COPY OF THE ORDER OF ASSESSMENT DTD. 01/01/2007 ISSUED BY THE R.2. TO THE PETITIONER.

EXT.P.8: COPY OF THE DEMAND NOTICE DTD. 01/01/2007 ISSUED BY THE R.2. TO THE PETITIONER.

EXT.P.9: COPY OF THE ORDER DTD. 29/07/2002 IN LETTER NO. 12590/N3/2002/LSGD.

EXT.P.10: COPY OF THE JUDGMENT DTD. 25/11/2002 OF THIS HONOURABLE COURT IN O.P. NO. 35206/2002.

EXT.P.11: COPY OF THE JUDGMENT DTD. 02/11/2006 OF THIS HONOURABLE COURT IN W.P.(C). NO. 25958/2003.

//TRUE COPY//

prv.

C.N.RAMACHANDRAN NAIR, J.

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W.P.(C) No.2938 of 2007

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Dated this the 21st day of June, 2007.

JUDGMENT

Since it is admitted in Ext.P5 order itself that the building is used for residential purpose of nuns which is only a convent and the use being religious, it is entitled to building tax exemption. The W.P. is accordingly allowed quashing the impugned orders declaring eligibility for exemption from building tax for the building.

C.N.RAMACHANDRAN NAIR
Judge

pms